

Sonoma County Water Agency
Combined Statement of Revenue, Expenditures and
Changes in Fund Balances - All Governmental Fund Types

Year Ended June 30, 2001

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
Revenue				
Taxes	\$ 3,620,194	\$ 8,363,719	\$ -	\$ 11,983,913
Licenses/Permits	19,272	-	-	19,272
Use of money and property	420,864	1,326,354	5,861,367	7,608,585
Intergovernmental	241,803	260,425	-	502,228
Charges for services	515,978	39,246	-	555,224
Miscellaneous	64,786	-	-	64,786
Total revenue	4,882,897	9,989,744	5,861,367	20,734,008
Expenditures				
Current				
Salaries and employee benefits	15,586,703	-	-	15,586,703
Services, supplies and other charges	4,614,410	6,829,858	-	11,444,268
Costs applied	(18,816,769)	-	-	(18,816,769)
Capital outlay	255,578	-	-	255,578
Debt service				
Principal	-	-	644,979	644,979
Interest and fiscal charges	-	2,335,766	1,313,941	3,649,707
Total expenditures	1,639,922	9,165,624	1,958,920	12,764,466
Excess of revenue over expenditures	3,242,975	824,120	3,902,447	7,969,542
Other financing sources (uses)				
Long-term contract proceeds	-	2,335,766	-	2,335,766
Operating transfers in (out)	(2,000,000)	(1,431,005)	1,431,005	(2,000,000)
Total other financing sources (uses)	(2,000,000)	904,761	1,431,005	335,766
Excess of revenue and other sources over expenditures and other uses	1,242,975	1,728,881	5,333,452	8,305,308
Fund balances at beginning of year	6,387,350	15,507,377	54,379,491	76,274,218
Equity transfers in (out)	(2,054,840)	2,138,340	-	83,500
Fund balances at end of year	\$ 5,575,485	\$ 19,374,598	\$ 59,712,943	\$ 84,663,026

See accompanying Notes to General Purpose Financial Statements

Sonoma County Water Agency
Combined Statement of Revenue, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - All Governmental Fund Types

Year Ended June 30, 2001

Page 1 of 4

	General Fund		
	Revised Budget	Actual (Budgetary Basis)	Variance
Revenue			
Taxes	\$ 3,278,600	\$ 3,620,194	\$ 341,594
Licenses/Permits	-	19,272	19,272
Fines, forfeitures and penalties	1,200	-	(1,200)
Use of money and property	144,600	420,864	276,264
Intergovernmental	175,600	241,803	66,203
Charges for services	596,300	515,978	(80,322)
Miscellaneous	4,000	64,786	60,786
Total revenue	4,200,300	4,882,897	682,597
Expenditures			
Current			
Salaries and employee benefits	16,760,983	15,586,703	1,174,280
Services, supplies and other charges	5,094,380	4,772,446	321,934
Costs applied	(19,800,000)	(18,816,769)	(983,231)
Capital outlay	240,438	227,714	12,724
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Contingencies	97,155	-	97,155
Total expenditures	2,392,956	1,770,094	622,862
Excess (deficiency) of revenue over expenditures	1,807,344	3,112,803	1,305,459
Other financing sources (uses)			
Long-term contract proceeds	-	-	-
Operating transfers in (out)	(2,000,000)	(2,000,000)	-
Total other financing sources (uses)	(2,000,000)	(2,000,000)	-
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ (192,656)	1,112,803	\$ 1,305,459
Fund balances at beginning of year		6,387,350	
Adjustment from budgetary basis to GAAP			
Timing difference: Encumbrances		130,172	
Equity transfers in (out)		(2,054,840)	
Fund balances at end of year		\$ 5,575,485	

See accompanying Notes to General Purpose Financial Statements

Sonoma County Water Agency
Combined Statement of Revenue, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - All Governmental Fund Types

Year Ended June 30, 2001

Page 2 of 4

	Special Revenue Funds		
	Revised Budget	Actual (Budgetary Basis)	Variance
Revenue			
Taxes	\$ 7,382,478	\$ 8,363,719	\$ 981,241
Licenses/Permits	-	-	-
Fines, forfeitures and penalties	-	-	-
Use of money and property	527,000	1,326,354	799,354
Intergovernmental	116,600	260,425	143,825
Charges for services	-	39,246	39,246
Miscellaneous	-	-	-
Total revenue	8,026,078	9,989,744	1,963,666
Expenditures			
Current			
Salaries and employee benefits	-	-	-
Services, supplies and other charges	10,071,705	6,370,260	3,701,445
Costs applied	-	-	-
Capital outlay	-	-	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	2,337,767	2,335,766	2,001
Contingencies	-	-	-
Total expenditures	12,409,472	8,706,026	3,703,446
Excess (deficiency) of revenue over expenditures	(4,383,394)	1,283,718	5,667,112
Other financing sources (uses)			
Long-term contract proceeds	2,337,767	2,335,766	(2,001)
Operating transfers in (out)	(1,431,005)	(1,431,005)	-
Total other financing sources (uses)	906,762	904,761	(2,001)
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ (3,476,632)	2,188,479	\$ 5,665,111
Fund balances at beginning of year		15,507,377	
Adjustment from budgetary basis to GAAP			
Timing difference: Encumbrances		(459,598)	
Equity transfers in (out)		2,138,340	
Fund balances at end of year		\$ 19,374,598	

See accompanying Notes to General Purpose Financial Statements

Sonoma County Water Agency
Combined Statement of Revenue, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - All Governmental Fund Types

Year Ended June 30, 2001

Page 3 of 4

	Debt Service Funds		
	Revised Budget	Actual (Budgetary Basis)	Variance
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses/Permits	-	-	-
Fines, forfeitures and penalties	-	-	-
Use of money and property	212,500	5,861,367	5,648,867
Intergovernmental	-	-	-
Charges for services	-	-	-
Miscellaneous	-	-	-
Total revenue	212,500	5,861,367	5,648,867
Expenditures			
Current			
Salaries and employee benefits	-	-	-
Services, supplies and other charges	1,886,000	-	1,886,000
Costs applied	-	-	-
Capital outlay	-	-	-
Debt service			
Principal	644,979	644,979	-
Interest and fiscal charges	1,313,942	1,313,941	1
Contingencies	-	-	-
Total expenditures	3,844,921	1,958,920	1,886,001
Excess (deficiency) of revenue over expenditures	(3,632,421)	3,902,447	7,534,868
Other financing sources (uses)			
Long-term contract proceeds	-	-	-
Operating transfers in (out)	1,431,005	1,431,005	-
Total other financing sources (uses)	1,431,005	1,431,005	-
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ (2,201,416)	5,333,452	\$ 7,534,868
Fund balances at beginning of year		54,379,491	
Adjustment from budgetary basis to GAAP			
Timing difference: Encumbrances		-	
Equity transfers in (out)		-	
Fund balances at end of year		\$ 59,712,943	

See accompanying Notes to General Purpose Financial Statements

Sonoma County Water Agency
Combined Statement of Revenue, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - All Governmental Fund Types

Year Ended June 30, 2001

Page 4 of 4

	Total (Memorandum Only)		
	Revised Budget	Actual (Budgetary Basis)	Variance
Revenue			
Taxes	\$ 10,661,078	\$ 11,983,913	\$ 1,322,835
Licenses/Permits	-	19,272	19,272
Fines, forfeitures and penalties	1,200	-	(1,200)
Use of money and property	884,100	7,608,585	6,724,485
Intergovernmental	292,200	502,228	210,028
Charges for services	596,300	555,224	(41,076)
Miscellaneous	4,000	64,786	60,786
Total revenue	12,438,878	20,734,008	8,295,130
Expenditures			
Current			
Salaries and employee benefits	16,760,983	15,586,703	1,174,280
Services, supplies and other charges	17,052,085	11,114,842	5,909,379
Costs applied	(19,800,000)	(18,816,769)	(983,231)
Capital outlay	240,438	255,578	(15,140)
Debt service			
Principal	644,979	644,979	-
Interest and fiscal charges	3,651,709	3,649,707	2,002
Contingencies	97,155	-	97,155
Total expenditures	18,647,349	12,435,040	6,184,445
Excess (deficiency) of revenue over expenditures	(6,208,471)	8,298,968	14,507,439
Other financing sources (uses)			
Long-term contract proceeds	2,337,767	2,335,766	(2,001)
Operating transfers in (out)	(2,000,000)	(2,000,000)	-
Total other financing sources (uses)	337,767	335,766	(2,001)
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ (5,870,704)	8,634,734	\$ 14,505,438
Fund balances at beginning of year		76,274,218	
Adjustment from budgetary basis to GAAP			
Timing difference: Encumbrances		(329,426)	
Equity transfers in (out)		83,500	
Fund balances at end of year		\$ 84,663,026	

See accompanying Note to General Purpose Financial Statements